



Water stream protection works in Kallakara
Shivalingam Colony in Sholayur GP
Work code: 1606002003/WC/GIS/2146

Chapter

6

Execution of Works

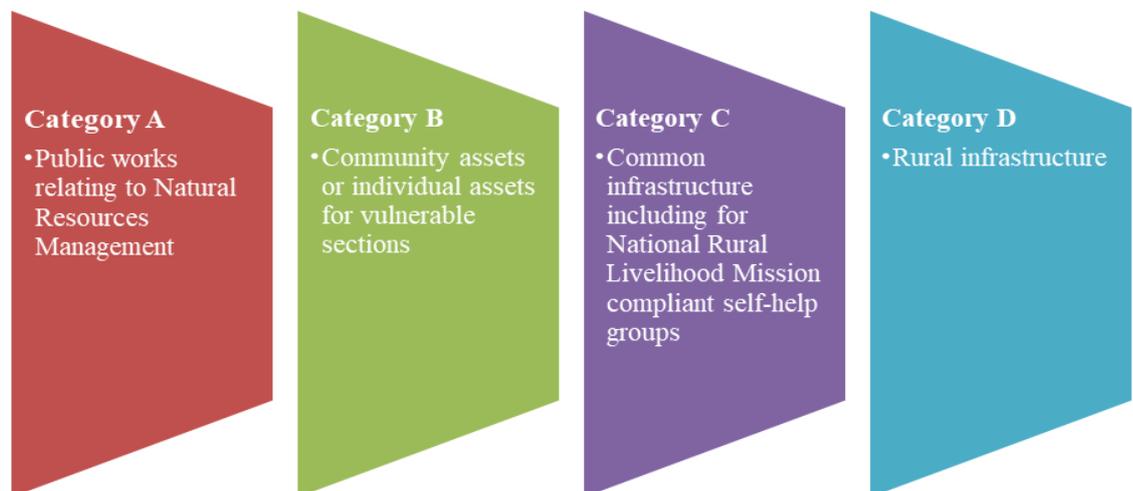
Execution of Works

Of 15.58 lakh works that obtained Administrative and Technical Sanctions during the audit period, 75,167 works were remaining incomplete, after incurring expenditure of ₹662 crore and 3.09 lakh works (19.87 per cent) were not taken up. The wage-to-material ratio fell significantly below the mandated 60:40 during the period 2019-20 to 2023-24. Though State Mission received an amount of ₹18.46 crore (March 2017) towards GoI and State Share for construction of 923 Anganwadi centres, only 301 Anganwadi centres were completed (March 2024) incurring an expenditure of ₹5.25 crore. Audit noticed instances of malpractices carried out in muster rolls in Pudur GP resulting in misappropriation of MGNREGS funds to the tune of ₹6.02 lakh. Scrutiny of the test checked 240 works revealed that 12 works completed incurring expenditure of ₹22.88 lakh during the audit period were either defunct or not in use rendering the expenditure unfruitful.

The MGNREGS has the potential to transform rural areas by creating durable assets that would not only enhance the livelihood security of rural poor but also result in substantial infrastructural development in rural areas. Creation of durable assets and securing livelihood of rural households can also be facilitated through convergence of MGNREG Act works with resources of other programmes/schemes available with Grama Panchayats (GPs) and other line departments.

Section 4 (3), Schedule I of MGNREG Act categorises the works taken up under MGNREGS into four categories as shown in the **Chart 6.1**.

Chart 6.1: Work categories under MGNREGS



(Source: MGNREG Act, 2005)

6.1 Status of execution of works

Operational Guidelines, 2013 stipulated for formulating a strategy to address incomplete works. Works initiated were to be completed in a timely manner to ensure that meaningful benefits accrued to the local community.

The status of works approved, completed and ongoing at State level during the period from 2019-20 to 2023-24 are given in **Table 6.1**.

Table 6.1: Details of works approved, completed and ongoing (State level)

(₹ in lakh)

Year	Total Works approved by GP	Works obtained AS/TS during the year	Works Completed		Works Physically completed ¹⁴		Works Ongoing		Works Suspended		Work not started after obtaining AS/TS
	Number of works	Number of works	Number of works	Expenditure (₹)	Number of works	Expenditure (₹)	Number of works	Expenditure (₹)	Number of works	Expenditure	Number of works
2019-20	507976	297556	224831	300513.54	3294	1638.01	3941	2571.25	8	0.58	65482
2020-21	523342	371979	288553	405627.00	2812	1198.74	4410	2524.59	2	0	76202
2021-22	449007	331787	262608	402481.00	827	63.57	6433	4642.08	0	0	61919
2022-23	329048	244304	192269	338494.90	184	2.99	11833	11772.91	0	0	40018
2023-24	380408	312224	197803	310801.60	3	0.39	48550	44689.66	0	0	65868
Total	2189781	1557850	1166064	1757918.04	7120	2903.70	75167	66200.49	10	0.58	309489

(Source: Details furnished by the MGNREGS State Mission)

It can be seen that:

- ▶ Of the 15.58 lakh works that obtained Administrative and Technical Sanctions (AS and TS) during the Audit period, 75.31 per cent (11.73 lakh) works were completed (including physically completed). The percentage of completion was in the range of 63.35 to 79.40 per cent during the five year period.
- ▶ 75,167 works were ongoing or remaining incomplete (July 2025), after incurring an expenditure of ₹662 crore. This not only indicates that the assets remained incomplete and unusable to the community/individual beneficiaries but also indicates that the wage benefits were delayed to the beneficiaries.
- ▶ Of 15.58 lakh works that received AS/TS, 3.09 lakh works (19.87 per cent) were not taken up. The percentage of works not taken up was in the range 16.38 to 22.01 per cent during the five year period evidencing that works were being approved in a routine manner rather than insisting on completion of works already taken up.

Audit noticed that though Operational Guidelines prescribed for formulating a strategy for completion of incomplete works by GPs and State Governments

¹⁴ Completed but not entered in MIS

were urged to issue necessary directions in this regard, huge pendency indicated that no concerted efforts were taken to complete the incomplete works.

The Government stated (June 2025) that necessary action will be taken to ensure timely completion of works. It was also stated that 91.92 *per cent* of works taken up were completed as of June 2025. Delay in getting material fund, local issues, technical issues etc were the reasons for non-completion of the works.

However, the fact remains that the efforts under the scheme to improve the quality of life of the rural poor by creating durable assets fell short of the objective in the absence of timely completion of works.

Recommendation 11: The Government may review the status of pending works and devise a proper course of action either to complete them or close them including fixing of responsibility for loss to Government exchequer.

6.1.1 Works reported as completed after incurring less than five per cent of the sanctioned estimate

Scrutiny of the MIS Report No. **R6.12** (Dynamic Report for Monitoring and details of works) of test-checked GPs for the period from 2019-20 to 2023-24, revealed that 103 works were shown as completed even though the expenditure incurred on these works was less than 5 *per cent* of the sanctioned estimated cost. Details are given in **Table 6.2**.

Table 6.2: Expenditure (less than 5 per cent of estimated cost) on works shown as completed
(₹ in lakh)

Block	Year	Number of works	Estimate amount	Expenditure	Percentage of expenditure
Chirayinkeezhu	2021-22	32	17.78	0.42	2.36
	2022-23	3	1.70	0.01	0.59
Vellanad	2021-22	3	1.32	0.02	1.52
	2022-23	2	0.78	0.02	2.56
Attappadi	2021-22	10	1.76	0.02	1.14
	2022-23	8	0.97	0.02	2.06
Malampuzha	2021-22	26	8.95	0.16	1.79
	2022-23	5	4.11	0.17	4.14
Kasaragod	2021-22	2	0.85	0.03	3.53
	2022-23	1	0.50	0.02	4.00
Neeleshwaram	2021-22	9	7.21	0.05	0.69
	2022-23	1	0.28	0.00	0.00
	2023-24	1	0.30	0.00	0.00
		103	46.51	0.94	

(Source: Details furnished by MGNREGS State Mission)

It is seen from the table that expenditure incurred on these works ranged from zero to 4.14 *per cent* of the estimated cost. Details of physical progress achieved in respect of these works were not available in the MIS. Audit noticed that expenditure on these works were part payment of unskilled wage component and meagre expenditure was incurred on material though provided in the estimates.

The Government stated (June 2025) that appropriate corrective actions will be implemented.

6.1.2 Category-wise works undertaken

Schedule I Para 4 of the MGNREG Act provides the list of permissible works, which are categorized into four, as shown in **Table 6.3**.

Table 6.3: List of permissible works

Category A	Public works relating to Natural Resource Management
Category B	Community assets or individual assets for vulnerable sections
Category C	Common infrastructure including for NRLM compliant Self-Help Groups
Category D	Rural Infrastructure

(Source: MGNREG Act)

These four categories were further divided into 23 sub-categories. These sub-categories covered 266 types of works permissible under the Programme. Category-wise status of works undertaken by the test checked GPs during the period 2019 to 2024 are detailed in **Table 6.4**.

Table 6.4: Category-wise works undertaken in selected GPs

Category of Works	Total number of works taken up	Number of works completed	Number of ongoing works	Number of works not started yet
A	20,366	15,953	1,657	2,756
B	17,621	12,399	1,512	3,710
C	125	31	43	51
D	13,064	6,501	2,454	4,109
Total	51,176	34,884	5,666	10,626

(Source: Details furnished by test checked GPs)

Audit noticed that only 125 works (0.25 per cent) were taken up under category C, which included works for promoting agricultural productivity by creating durable infrastructure required for bio-fertilizers and post-harvest facilities including pucca storage facility for agricultural produce and common work-sheds for livelihood activities of NRLM compliant Self-Help Groups (SHGs). Furthermore, of the 125 works taken up, only 31 works (25 per cent) have been completed. Not taking up works under category C together with poor implementation of taken up works indicates that adequate importance was not given by test checked GPs for creation of durable community level infrastructure for promoting agricultural productivity thereby ensuring livelihood security of the rural poor.

The Government stated (June 2025) that out of the 266 permitted works under MGNREGS, only three works are listed under category C. Due to this the number of works taken up under category C was low.

Audit is of the view that though only three types of works are listed under category C, in view of the presence of large number of (2,45,739) NRLM compliant SHGs in the State¹⁵, works related to creation of infrastructure for promoting livelihood activities of SHGs could have been taken up. Further, the

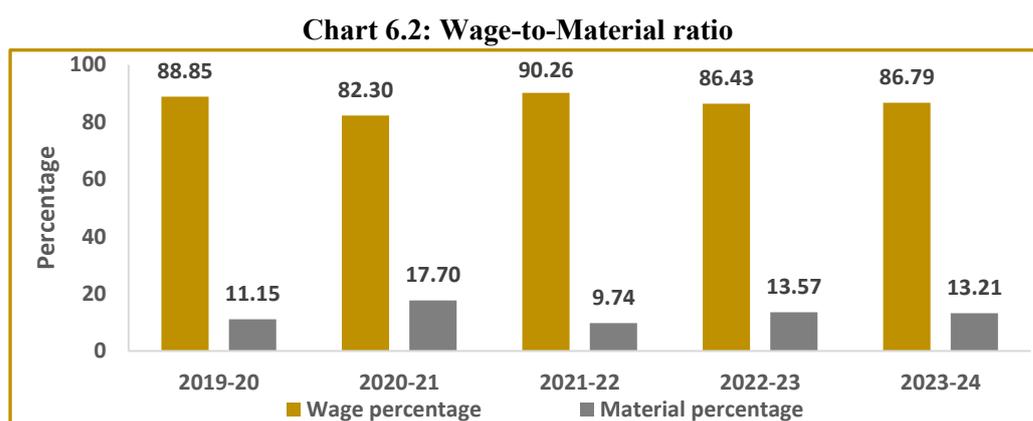
¹⁵ as of 01 July 2025

reply is silent about the 75 per cent of the works taken up remaining incomplete/not started.

6.2 Non-compliance with the mandated 60:40 Wage-to-Material Ratio

One of the objectives of MGNREG Act was the creation of durable assets and thereby strengthening the livelihood resource base of the rural poor. According to MGNREG Act Operational Guidelines, 2013, ratio of wage cost to material costs should not be less than the minimum norm of 60:40. This 60:40 ratio should be maintained at the GP level for all works undertaken by the GP.

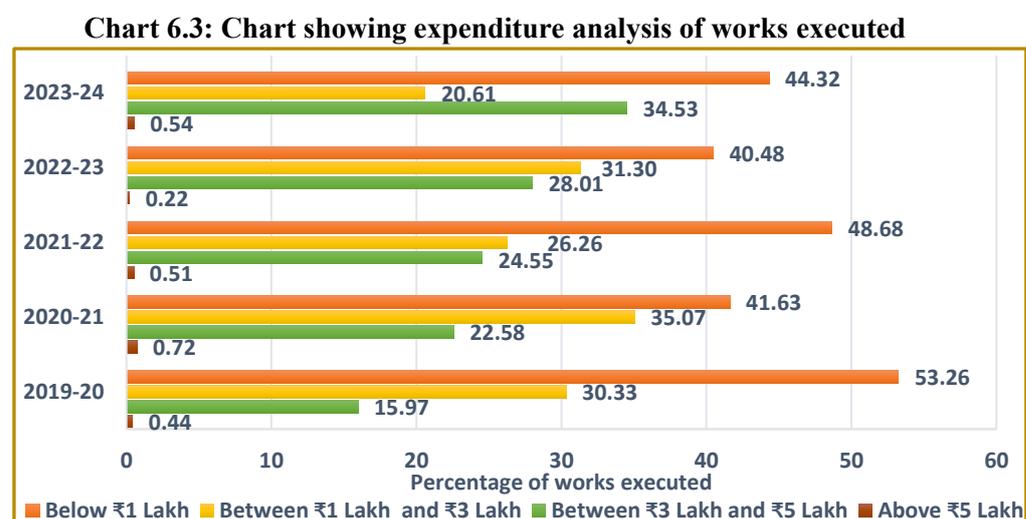
However, it was noticed that the wage-to-material ratio fell significantly below the mandated 60:40 in the test checked BPs during the period 2019-20 to 2023-24 as shown in **Chart 6.2**.



(Source: Details furnished by State Mission, MGNREGS, Kerala)

The material cost including skilled and semi-skilled wages ranged from 11 to 18 per cent indicating that the test checked BPs gave very low priority for creation of durable assets.

This was also evident from the analysis of expenditure incurred on works undertaken by test checked GPs. Audit noticed that during the period from 2019-20 to 2023-24, expenditure of 99 per cent of works executed by test checked GPs was below ₹five lakh. Expenditure analysis of works executed by test checked GPs is depicted in **Chart 6.3**.



(Source: Details furnished by State Mission, MGNREGS, Kerala)

It is seen from the chart that expenditure of 40 to 53 *per cent* of works executed was below ₹ one lakh and expenditure incurred on 65 to 84 *per cent* of works was below ₹ three lakh. Preparation of Annual Plans, with significant portion of works costing below ₹three lakh together with low expenditure on materials, indicates that the test checked GPs neglected the scheme objective of creation of durable assets while preparing Annual Plans.

The Government stated (June 2025) that appropriate corrective action will be implemented.

Recommendation 12: The Government may take concrete efforts to improve wage- material ratio by creation of durable assets for strengthening the livelihood resource base of the rural poor.

6.3 Non-permissible works

According to the Operational Guidelines, only those components of admissible works that lead to the creation of durable assets should be taken up under MGNREGS. Items of expenditure that are recurring in nature and/or do not lead to creation of durable assets, were not permitted under MGNREGS. Besides, it was the duty of the Block Programme Officer (BPO) and District Programme Co-ordinator (DPC) to scrutinise the Annual Plans of GPs against the list of permissible works as specified in MGNREG Act while consolidating the Annual Action Plan at Block and District level.

Audit noticed that three test checked GPs carried out canal cleaning work continuously for three years during the period 2019-20 to 2021-22 incurring expenditure of ₹261.58 lakh. Details are given in **Table 6.5**.

Table 6.5: Non-permissible works done

(₹ in lakh)				
Sl. No.	Name of GP	Work details	Sanctioned amount	Amount spent
1	Akathethara	Cleaning of canal continuously for three years	90.30	82.59
2	Marutharode	Cleaning of canal continuously for three years	154.82	125.82
3	Pudussery	Cleaning of canal continuously for three years	61.58	53.17
Total			261.58	

(Source: Details furnished by test checked GPs)

Execution of non-permissible works continuously for three years by the GPs indicated negligence on the part of BPO and DPC while approving Annual Plan of GPs.

The Government stated (June 2025) that appropriate corrective action would be taken to prevent recurrence in future.

Recommendation 13: The Government may take action to recoup inadmissible expenditure incurred under MGNREGS.

6.4 Malpractices noticed in Pudur GP

Implementation of a work commences with generation of Muster Roll by BPO. For unskilled wages, Muster Rolls were generated with names of beneficiaries printed in the Muster Roll. However, for skilled/semi-skilled wages, blank

Muster Rolls were generated by BPO and names of skilled/semi-skilled beneficiaries who attend the work were entered in the Muster Roll by the Mate. On completion of the muster roll Accountant carried out the data entry in the MIS.

Bank account details of beneficiaries were captured in the MIS by GP at the time of registration. Bank account details once registered could be changed only with the permission of JPC on the recommendation of the BPO. Audit noticed that no specific procedure was prescribed by State Mission for effecting such changes. Procedure followed by Attapadi BP was as below:

- A copy of the written request signed by the Secretary of the GP with designation seal and office seal showing the name of beneficiary, skilled/unskilled registration number and bank account number was to be sent to BPO by e-mail.
- The BPO after scrutiny would forward this to the JPC for unfreezing the present bank account in the MIS to make changes.
- On unfreezing, the GP would make necessary changes in the bank account data and intimate the same to BPO for freezing the accounts.

On scrutiny of payment of works executed in Pudur GP, Audit noticed multiple types of malpractices carried out in Muster Rolls and in MIS, to siphon off Government money, through which skilled and unskilled wages of ₹6.02 lakh were paid to persons who did not participate in the works. Details are as below:

I. Malpractices noticed in skilled muster rolls

Instances of malpractices noticed in skilled muster rolls are detailed below:

- (i) Audit noticed 16 instances involving wage payments of ₹71,700 in which names of the beneficiaries participated in the work were removed from the physical muster roll, after closure of the muster roll, and replaced them with persons who did not participate in the work. Corresponding entries were made in MIS and wages paid to persons who had not worked. Fake signatures of these persons were also made in the muster rolls. Details are given in **Appendix 6.1, Case 1**.
- (ii) In 21 instances involving wage payments of ₹89,450, persons who did not participate in the particular work were added to the physical muster roll of that job, after closure of the muster roll. Fake signatures of these persons were also made in the muster rolls. Corresponding entries were made in MIS and wage paid to persons who did not participate in the work. Details are given in **Appendix 6.1, Case 2**.
- (iii) In 15 instances, involving ₹66,210, Bank Account numbers of the beneficiaries who participated in the work were replaced in the MIS with Account numbers of persons who did not participate in that work. Hence, wages were paid to the persons who did not participate in the work. No change was made in the physical muster roll. Details are given in **Appendix 6.1, Case 3**.

For changing the account number of the beneficiary, a request signed by the MGNREGS staff of the GP, showing the designation as “for Secretary” was sent to BPO. No supporting documents were attached to confirm that the changed bank account number belonged to the beneficiary shown in the request. Though the request was not signed by the Secretary of the GP, BPO without any verification recommended JPC to unfreeze the bank account for effecting changes in the Account Number of the beneficiary. As Aadhaar based payment system was not introduced for the payment of wages of skilled/semi-skilled workers, MIS did not detect any mismatch between the name in the bank account and name in the Aadhaar and amount was transferred to the bank account of persons who did not participate in the work.

- (iv) In 25 instances involving ₹1,16,142 no change was made in the physical muster roll, but instead of recording the name of beneficiary who actually participated in the work in the MIS, the name of person who did not participate in the work was recorded. Hence, physical muster roll and e-muster roll in MIS indicated names of different persons and wages were paid to persons who did not participate in the work. Details are given in **Appendix 6.1, Case 4.**

In the presence of Grama Panchayat Secretary, Audit interacted with Mates, who participated in the works in which physical muster rolls were found tampered. Mates stated that the alterations were not made by them and these persons did not participate in the respective works, indicating that the alterations in the muster rolls were made by the MGNREGS staff.

Though beneficiaries who had participated in the work did not receive wages, due to persistent delay in receiving the wages of skilled/semi-skilled workers, many of the workers could not identify non-receipt of wages for a particular work.

II. Malpractices with respect to Unskilled muster rolls

In 139 instances (51 works) involving ₹2,58,562, Audit noticed that along with group demand applications submitted by the beneficiaries, new names were inserted by Mate/MGNREG Staff and created bogus demand for work. Muster rolls were generated by including names of persons who did not demand work. While closing the muster roll fake signatures of the added persons were made in the muster roll as a proof of attendance. Details of works and payment made are given in **Appendix 6.2.**

On interaction with three beneficiaries in the presence of the Secretary, Pudur GP, the beneficiaries stated that they did not participate in the work and the unskilled wages received were collected from them by the Mates.

Audit observed that perpetrators exploited the loopholes in the system such as manual entry of skilled beneficiaries into the muster roll and not monitoring skilled labour through National Mobile Monitoring System (NMMS), absence of Aadhaar based payment system for skilled/semi-skilled wage payments as well as lack of monitoring by GP/DP/State Mission and engaged in fraudulent practices to misappropriate MGNREGS funds to the tune of ₹6.02 lakh.

The Government stated (June 2025) that directions were given to JPC, Palakkad to file an FIR against the defaulting officials of Pudur GP. It was also stated that

appropriate corrective action will be implemented to prevent recurrence in future.

Recommendation 14: Government may address the system deficiencies and take necessary corrective action to prevent recurrence in future

6.5 Non-verification of the bills/vouchers at the worksite

Para 7.11.5 of Operational Guidelines, 2013 stipulated for verification and certification of all the bills/vouchers of the worksite by workers themselves. When a work is in progress, the workers engaged in that work, should select not less than five workers from among themselves, on a weekly rotational basis, for scrutiny and certification of bills at least once a week. Scrutiny of records of 275 sampled works in the selected 24 GPs revealed that the system for verification/certification of bills/vouchers, envisaged for ensuring the quantity of materials supplied, was not operationalised.

6.6 Excess payment

Pudur GP constructed a pond -Vellingiri Pudur Kulam Nirmanam (Work code: 1606002002/IF/498797) for an individual beneficiary (April 2021) through MGNREGS by incurring expenditure of ₹1.50 lakh. On Joint Physical Verification (JPV), audit noticed that a well was constructed instead of a pond. Scrutiny of Measurement Book (MB) of the work revealed that depth of the well was recorded as six metre and radius as 2.65 metre. However, actual dimensions were three metres depth and 1.8 metre radius. Audit observed that payment was made without ascertaining exact measurements by Accredited Engineer, resulting in excess payment of ₹0.59 lakh.

The Government stated (June 2025) that appropriate corrective action will be initiated.

6.7 Unfruitful expenditure

Creation of durable assets and strengthening of rural livelihood base were important objectives under the scheme. However, JPV of the 240 test checked works revealed that 12 works completed during the audit period incurring expenditure of ₹22.88 lakh were either defunct or not in use rendering the expenditure incurred unfruitful. Details are given in succeeding paragraphs.

6.7.1 Construction of Anganwadi Centres

Anganwadi Centres were constructed under MGNREGS in convergence with the Integrated Child Development Scheme (ICDS) of the Ministry of Women and Child Development (MWCD) from 2016-17 onwards. MGNREGS provides ₹ five lakh per Anganwadi centre and the additional amount for construction should be borne by ICDS/MWCD and/or any other scheme. The MGNREGS contribution was enhanced to ₹ eight lakh from January 2023.

State Mission received (March 2017) an amount of ₹18.46 crore towards GoI and State Share for construction of 923 Anganwadi centres. Though 675 Anganwadi Centres were taken up, only 301 Anganwadi Centres were completed (March 2024) incurring expenditure of ₹5.25 crore. Scrutiny of

construction of Anganwadi buildings in test checked GPs revealed the following:

- ▶ Kattakada GP commenced construction of an Anganwadi building (Work Code 1614011002/AV/2182) during March 2018. As per MIS, the building was completed during 2021-22 incurring expenditure of ₹4.27 lakh. However, during JPV (December 2024), Audit noticed that the building remained incomplete with flooring and electrification works pending. It was seen that the estimate was prepared and TS was accorded for ₹five lakh without including flooring and electrification. Though unskilled wage component was included in the estimate, no expenditure was incurred towards unskilled wages.
- ▶ Malampuzha GP prepared estimate of ₹10.85 lakh for construction of Anganwadi building. Though the work was commenced in March 2018, work remained incomplete and expenditure of only ₹1.69 lakh was incurred (March 2024). During JPV, Audit noticed that only the foundation was constructed and the site was in abandoned condition.

Non-completion of Anganwadi buildings even after six years of commencement of construction indicates laxity on the part of GPs in ensuring timely completion of projects taken up, resulting in non-achievement of intended objectives of the project and unfruitful expenditure of ₹5.96 lakh.

The Government stated (June 2025) that appropriate action will be initiated to complete the construction of Anganwadi buildings.

6.7.2 Infructuous expenditure due to non-maintenance of saplings planted under Tree Plantation schemes

According to MGNREG Act, 2005, tree plantation is a permissible work. Afforestation, tree plantation and horticulture in common and forest lands, road margins, canal bunds, tank foreshores and coastal belts should be implemented by providing right of usufruct to the vulnerable households covered in Paragraph 5 of Schedule I of the Act. According to Para 7.6 of Annual Master Circulars (AMC), the plantation works may cover the cost of labour and material component as per the estimate prepared including the maintenance period for three to five years (depending on the species). Further, for the protection of plantations, live fencing should be preferred, supported with ditch cum bund and for protection of individual plants, tree guards prepared from locally available plant material like Bamboo, etc., should be preferred.

Scrutiny of four tree plantation works implemented by three test checked GPs¹⁶, incurring expenditure of ₹5.14 lakh, revealed that estimates in respect of two works did not include fencing and maintenance required for the saplings. During JPV (June 2024) Audit noticed that there was no trace of planted saplings at the site in any of the four test checked sites. Absence of maintenance resulted in destruction of planted saplings. As such, the purpose of tree plantation project viz., afforestation and to provide livelihood for the poor did not materialise resulting in infructuous expenditure of ₹5.14 lakh.

¹⁶ Malampuzha, Kumbala and Madhur GPs

6.7.3 Execution of land development works

According to MGNREG Act, categories A, B and C works are permissible works under land development. According to Annual Master Circular, durability of land development work should be for 15 to 25 years.

Audit noticed that though land development works in the lands of individual households were permissible only for households mentioned in para 5 of Schedule I, two test checked GPs¹⁷ granted three individual land development works to SHGs/Joint Liability Groups (JLGs). An amount of ₹7.30 lakh was incurred for these land development works. However, Audit noticed that the lands were taken on lease by the SHGs/JLGs for three years. During JPV no trace of farming activity carried out in the developed land were noticed even during the lease period.

Implementation of land development works aimed at improving productivity, in the lands of beneficiaries other than those prescribed in the Act coupled with failure of GPs to ensure the farming activities on the developed lands indicates laxity of GPs in aligning with the objectives of the scheme.

The Government stated (June 2025) that appropriate action will be implemented to prevent its recurrence.

6.7.4 Construction of Goat sheds

Construction of Goat sheds in Kuttichal GP and Pudussery GP were taken up by the GPs under the category B, improving productivity of the lands of households under Para 5 of the Act. However, during JPV, Audit noticed that Goat sheds constructed in two GPs remained either incomplete or not utilised due to non-receipt of material cost incurred by the beneficiaries as detailed below:

Kuttichal GP - As per the MIS, construction of Goat shed with the estimated cost of ₹75,760 was commenced during November 2021 and was completed in January 2024. An amount of ₹2,037 was shown as expenditure in the MIS. During JPV, Audit noticed (August 2024) that the Goat Shed was incomplete and only foundation was constructed. The beneficiary stated that the work was started with borrowed money and as there was no guarantee when the cost of material would be reimbursed from the GP, the material supplier stopped supply of materials on credit. The beneficiary sold his goats to make good the money he borrowed for the construction.

Pudussery GP - The goat shed was constructed during 2020-21 with a total cost of ₹73,108. During JPV, Audit noticed that there was no goat rearing by the family. It was reported that the goat shed was constructed by borrowing money from other sources. Due to delay in receipt of material cost, the family sold their goats and paid the debt owed in connection with construction of goat shed. Audit noticed that though the work was completed in March 2021, FTO for material was generated only during January 2023 i.e., after a lapse of 22 months.

Audit observed that due to lapse on the part of the State/GPs in timely release of material cost, the intended benefit was not obtained by the households.

¹⁷ Anchuthengu and Mudakkal GPs

The Government stated (June 2025) that appropriate action will be initiated to ensure timely availability of funds.

6.7.5 Construction of a Market centre in Ward 4 – Thrikkariapur GP

Thrkkariapur GP constructed (August 2021) a Marketing Centre under the scheme by incurring expenditure of ₹3.73 lakh. During JPV (November 2024), Audit noticed that the building was in a deserted condition and remained unutilised since completion of construction. The Secretary, Thrkkariapur GP stated that the vendors were reluctant to occupy the building as the building was not facing the PWD road. Audit observed that the wrong selection of site resulted in unfruitful expenditure of ₹3.73 lakh incurred on the work.

The Government stated (June 2025) that necessary action would be initiated.

6.8 MIS login credentials – deficiencies

There were two to three Accountant-cum-IT Assistants (AITA) in each selected GP. As per the job roles of AITAs, the majority of works were related to the data entry in MIS viz., registration, demand creation, preparation of Labour Budget, Muster Roll generation, Job creation, timely payment of wages, Job Card creation, updating of skilled/semi-skilled worker registration, creation of demand for work in MIS, intimating Block Panchayat to create Muster rolls, Muster roll filling and wage list generation of skilled, semi-skilled and unskilled workers and sending the wage lists to the Secretary to generate FTOs, vendor registration, entering vendor account details in MIS and freezing the accounts, material list generation, entry of bank account details in PFMS/NeFMS, reprocessing rejected FTO, etc.

While verifying the MIS in the selected GPs, Audit noticed that though there were two to three AITAs in each GP, there was only one username and password for data entry in MIS. Hence, the login credentials were shared among the AITAs of each GP and it was not possible to identify the user who had made any mistake or done any manipulation in the MIS data. Usage of single username and password by multiple users makes it difficult to fix responsibility in the case of data manipulation.

The Government stated (June 2025) that necessary action will be taken to ensure that staff have separate login credentials.

6.9 Pendency in geo-tagging of works

With an objective to improve the transparency, Operational Guidelines, 2013 stipulated for geo-tagging of all MGNREGS assets. Geo-tagged time-stamped photographs of the site before the start of work (Stage I), at intermediate stage (Stage II) and after its completion (Stage III) should be taken as a record of the work and attached to Project Completion Report and uploaded onto NREGASoft at three stages - beginning of the work, mid-way and on work completion. In respect of completed works, it should be geo-tagged within 30 days of completion of work.

Scrutiny of MIS data regarding geo-tagging of assets created during 2019 to 2024 for the selected blocks revealed the following:

- ▶ In stage I, out of 74,770 works (December 2024), 11,157 (14.92 *per cent*) works were shared but not geo-tagged and 807 (1.08 *per cent*) works were still pending for sharing.
- ▶ In stage II, out of 59,254 works, 2,055 (3.47 *per cent*) works were shared but not geo-tagged and 1,932 (3.26 *per cent*) works were pending for sharing.
- ▶ In stage III, out of 48,655 works, 6,946 works (14.28 *per cent*) were shared but not geo-tagged.

Pendency in geo-tagging works indicated laxity on the part of GPs to adhere to the provisions in the guidelines envisaged to ensure transparency in the implementation of works.

6.10 Irregular payment of MGNREGS wages

Audit noticed that the 11 Animators¹⁸ working at Tribal Kudumbashree Mission, Agali, Attappadi had recorded attendance in MGNREGS jobs on the same days they claimed to have worked as Animators. Similarly, members of Pudur GP and Agali GP were paid unskilled wages on same days they attended the board meetings of the Panchayats. The irregular payments in these cases worked out to ₹0.98 lakh. Details are given in **Appendix 6.3**. Audit observed that non-deployment of Mates as envisaged in the guidelines and poor monitoring of the MGNREGS works by the GP officials resulted in recording fake attendance.

¹⁸ Community resource persons of Kudumbashree mission in Scheduled Tribe areas